

IN THE
INDIANA TAX COURT

NO. 49T10-9309-TA-70

TOWN OF ST. JOHN, et al.,)
)
Petitioners,)
)
v.)
)
DEPARTMENT OF LOCAL)
GOVERNMENT FINANCE as successor)
to the STATE BOARD OF TAX)
COMMISSIONERS,)
)
Respondent.)

MONTHLY REPORT 49

As successor to the State Board of Tax Commissioners, this is monthly report forty-nine from the Department of Local Government Finance under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the Department's activities during June 2004 to implement the Court's order.

Lake County Reassessment

Oral arguments were heard by the Indiana Supreme Court in what has been couched "Miller Citizens Corp. v. State" Cause Nos: 45S-0405-OR-204 & 45S00-0405-CV-224, June 23, 2004 at 9:00 a.m. Justice Shepard informed the parties that a decision would be made in the near future.

In the month of June, the Department continued to implement an internal plan to process the Lake County appeals as well as conducted training sessions with the CLT

staff on the new procedures. Department employees continue to speak daily with Lake County assessing officials and to provide guidance and support to taxpayers that have questions and concerns.

Reassessment Status

Ninety (90) counties have mailed 2002 tax bills in the state of Indiana. The Department has approved ninety (90) budget orders and ninety-one (91) equalization studies. *See attached Reassessment Status Map.* Brown and Clark have not mailed 2002 tax statements. Both counties chose to issue provisional billing statements to supplement the counties budgetary needs. Brown County is targeting a July completion on their reassessment. Department employees have been providing guidance toward insuring consistent progress toward this goal.

Counties continue to move forward with the 2003 pay 2004 budget process. The Department has approved fifty-four (54) budgets and thirty-three (33) counties have mailed tax statements. *See attached map.*

Public Relations

On June 15, 2004, Beth Henkel, Commissioner, Department of Local Government Finance, Doug Schrock, Crowe Chizek LLP and David Johnson, Cole Layer Trumble Co., testified in front of the Commission on State Tax and Finance Policy. Crowe Chizek explained how they performed quality review in Lake County, and the Commission seemed favorably impressed by what they heard. CLT outlined the meaningful services that they provided to the county that also seemed to go over well with the panel.

The DLGF also presented Crowe's reassessment data to the Lake County Counsel June 3, 2004. Department employees participated in a NWI Times editorial board meeting, on June 22, 2004.

Training

The Department did not hold training sessions in June. The Department will offer a USPAP (Uniform Standard of Professional Appraisal Practice) class in August and September.

Statewide Equalization Issues

The next Board of Directors meeting is scheduled for July 8, 2004, in Indianapolis.

Lake County Industrial Facilities

On, June 16, 2004, the IBTR conducted pre-hearing conferences with all parties involved in the industrial appeals filed on the 2002 assessment determinations. The parties were instructed to file case management plans by July 14, 2004.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that I served a copy of the foregoing report by first class mail,
postage prepaid, on counsel of record listed below on this _____ day of July 2004:

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